

December 3, 2013

JUDGE'S ALERT RE NEW SCHEDULES I AND J

New versions of Schedules I and J became effective December 1, 2013. It is important to understand the difference between an amended Schedule I or J versus a supplemental Schedule I or J, and how to deal with filing two Schedules J in some circumstances.

Original Schedules I and J. As the instructions to Schedules I and J make clear, the original Schedules I and J should list income and expenses as of the filing of the petition.

Two Original Schedules J in a Joint Case When Separate Households Are Maintained. Line 1 of Schedule J requires joint debtors who maintain separate households to file separate Schedule J forms. Accordingly, Schedule J now includes a box to check (in that circumstance) indicating that this Schedule J is "a separate filing for Debtor 2 because Debtor 2 maintains a separate household." **Both Debtor 1 and Debtor 2's Schedules J must be filed at the same time.** As noted in the *Instructions* to Schedule J, when two Schedule J forms are filed:

Check the box at the top of page 1 of the form for Debtor 2 to show that a separate form is being filed. The total from line 22 of Debtor 2's Schedule J should be added into the total expenses for Debtor 1 at line 22 on Debtor 1's Schedule J. **Lines 23a, 23b, and 23c do not need to be completed on Debtor 2's Schedule J because total expenses and net income will be calculated on Debtor 1's Schedule J.**

[Emphasis added.]

Amended Schedule I or J. When the information reported on the original Schedule I or J contained an error in reporting income and expenses as of the filing of the petition, the debtor may file an amended Schedule I or J, as the case may be. In amending the Schedule I or Schedule J, the debtor must:

- check the box explaining that this is "an amended filing;"

- include an amended Summary of Schedules as well; and
- sign the Schedule under penalty of perjury.

Supplemental Schedule I or J. When a debtor wishes to show a change in income or expenses since the filing of the petition, the debtor may file a supplemental Schedule I or J, as the case may be. In filing a supplemental Schedule I or J, a debtor must:

- check the box indicating that the schedule is "a supplement";
- fill in the date of the changed income or expenses;
- not include an amended Summary of Schedules;
- sign the supplemental Schedule I or J under penalty of perjury; and
- if e-filing the supplemental schedule, use the new dictionary event "Supplement to Schedule I/J."

S. Martin Teel, Jr.
United States Bankruptcy Judge